

ESTATE MEMORANDUM

Name in Full of Deceased: _____

Deceased's Social Insurance Number: _____

Full Name of Spouse (if applicable): _____

Spouse's Social Insurance Number: _____

Resident at Date of Death (address):

1. ***Date of Death:*** _____ ***Age at Date of Death:*** _____

2. ***Where Death Occurred:*** _____

3. ***Last Occupation of Deceased:*** _____ ***Retired:*** Y / N

4. ***Cause of Death:*** _____ ***Sask Health #:*** _____

5. ***Name and Address of Last Attending Physician:***

6. ***Date of Birth:*** _____ ***Spouse's Date of Birth:*** _____

7. ***Place of Birth:*** _____

8. ***Father's Name:*** _____

9. ***Mother's Maiden Name:*** _____

10. ***Was There a Last Will and Testament:*** Y / N

11. ***Date of Last Will and Testament:*** _____

12. ***Name and Addresses of Witnesses to Will:***
Name: _____

Address: _____

Name: _____

Address: _____

13. ***Executor(s)/Petitioner(s):***

Name: _____

Address: _____

Occupation: _____

Name: _____

Address: _____

Occupation: _____

14. ***Beneficiaries:***

Name: _____

Address: _____

Age: _____ Relationship: _____

S.I.N.: _____

Name: _____

Address: _____

Age: _____ Relationship: _____

S.I.N.: _____

Name: _____

Address: _____

Age: _____ Relationship: _____

S.I.N.: _____

15. ***Are there any infants interested in the estate:*** Y / N

Name: _____

Address: _____

Date of Birth: _____ Relationship: _____

Notice to Public Trustee: Y / N

16. ***Children or Dependent Adults not beneficiaries under Will:*** Y / N

Name: _____

Address: _____

Date of Birth: _____ Relationship: _____

Notice to Public Trustee: Y / N

17. ***Marital Status:***

Married () Date of Marriage: _____

Widow or Widower () Date of Spouse's Death: _____

Single ()

Divorced () Date of Divorce: _____

Separated () Date of Separation: _____

18. ***Had the Deceased Filed Income Tax Returns:***

By Whom: _____

For What Year: _____

19. ***Has a Death Certificate Been Ordered:*** Y / N

20. ***What Debts Did the Deceased Have:***

Creditor: _____

Address: _____

Amount: _____

Creditor: _____

Address: _____

Amount: _____

Creditor: _____

Address: _____

Amount: _____

21. ***Advertise for Creditors:*** Y / N

21. ***Was the deceased carrying on a business or commercial activity immediately before death?*** Y / N

If yes, describe the nature of that business or commercial activity:

23. ***Was the deceased a registrant for GST purposes?*** Y / N

Registration No.: _____

Reporting period: _____

Period of last filing: _____

24. ***Who are the beneficiaries of the deceased's business assets or real property?***

Are these beneficiaries registered for the purposes of the GST?

Name: _____ Registration No.: _____

Name: _____ Registration No.: _____

Name: _____ Registration No.: _____

ESTATE ASSETS

Real Estate (legal description):

Mortgages (Payable to Deceased)

Dated:

Parties:

Balance at Date of Death:

Agreements for Sale (Payable to deceased)

Dated:

Description:

Parties:

Balance at Date of Death:

Bank Accounts, GIC'S, Bonds & Debentures, Stocks & Shares, Annuities, Pensions, RSP'S, RRIF'S

Name of Institution	Address	Type of Investment

Insurance Policies

Company	Address:	Policy Number

Old Age Pension Cheques for Month of Death: \$ _____

Canada Pension Plan Cheque for Month of Death: \$ _____

Has CPP Death Benefit and/or Survivor's Benefits Been Applied for? Y / N

Household and Personal Effects: \$ _____

Vehicles:

Year/Make/Model: _____ Value: \$ _____

Year/Make/Model: _____ Value: \$ _____

Year/Make/Model: _____ Value: \$ _____

Machinery:

Year/Make/Model: _____ Value: \$ _____

Year/Make/Model: _____ Value: \$ _____

Year/Make/Model: _____ Value: \$ _____

Grain on Hand:

Value: \$ _____

Cattle:

Value: \$ _____

Nisa:

Value: \$ _____

Wheat Pool Membership Number: _____

Co-Op Memberships: _____

Other (include description & value): _____

Part II

A. Property Held Jointly: (with right of survivorship)

1. Real estate

Legal Description:

Lot: _____ Block: _____

Plan: _____

Registered Owners: _____

Value at the date of death: \$ _____

2. Bank accounts

Name of Bank/CU: _____

Address: _____

Type of account: _____

Value at the date of death: \$ _____

Name of Bank/CU: _____

Address: _____

Type of account: _____

Value at the date of death: \$ _____

B. Insurance (Payable to a named Beneficiary)

Company: _____

Policy No: _____

Designated Beneficiary: _____

Value at the date of death: \$ _____

C. Pensions and Annuities (payable to a named beneficiary)

Description: _____

Designated Beneficiary: _____

Value at the date of death: \$ _____

D. Real Property Outside of Saskatchewan:

Legal Description:

Lot: _____ Block: _____

Plan: _____

Value at the date of death: \$ _____

E. Personal Property Outside of Saskatchewan

(Where deceased died domiciled outside of Saskatchewan)

Description: _____

Value at the date of death: \$ _____

FEES AND COSTS CHARGED BY A LAWYER ESTATE ADMINISTRATION

The Queen's Bench Rules of Saskatchewan provide that:

VI. Fees and Costs

745(1) In this Rule and in Schedule I 'C' of the Tariff:

'core services' means:

- a) receiving instructions from the personal representative;
- b) reviewing a will or *The Intestate Succession Act, 1996* with the personal representative;
- c) providing a copy of the will to each beneficiary;
- d) obtaining details about the deceased and the deceased's property and debts;
- e) attending to obtaining the grant from the court;
- f) advertising for creditors;
- g) transmitting all estate assets to the personal representative and subsequently transferring them to each beneficiary;
- h) dealing with the Public Guardian and Trustee if required;
- i) generally advising the personal representative about estate matters;
- j) dealing with ordinary attendances and correspondence for the core services;

non-core services or other services' includes but is not limited to the following:

- a) with respect to estate administration, doing all or any of the following:
 - i. determining who will apply for a grant in intestate estates;
 - ii. locating beneficiaries;
 - iii. locating assets in an intestacy or testate situation;
 - iv. obtaining a bond for the purposes of Rule 719;
 - v. determining whether joint property is an estate asset;
 - vi. making court applications, including for matters such as substantial compliance, interpretation or contentious business;
 - vii. dealing with distribution issues respecting personal belongings;
 - viii. paying bills and dealing with creditors;
 - ix. dealing with property in joint tenancy;
 - x. dealing with life insurance claims where the beneficiary is not the estate;
 - xi. dealing with pensions and investments where the beneficiary is not the estate;
 - xii. dealing with property management;
 - xiii. acting for the estate in the sale of estate property;
 - xiv. gathering information and dealing with accounts respecting terminal income tax returns, trust returns and goods and services taxes;
 - xv. attending to preparation or filing of tax returns;
 - xvi. obtaining tax clearance certificates;
 - xvii. corresponding with and attending on beneficiaries;
 - xviii. preparing personal representative accounts for approval by the beneficiaries;
 - xix. preparing and obtaining beneficiaries' releases;
- b) with respect to passing of accounts:
 - i. preparing an affidavit of the personal representative;
 - ii. applying *ex parte* for an appointment for passing accounts and serving the appointment;
 - iii. appearing on appointment date to speak to the application;
 - iv. attending before the examining officer;
 - v. setting and serving the appointment date;
 - vi. appearing on the appointment date to speak to matters in dispute and to the order allowing and passing accounts;
 - vii. issuing and serving the order allowing and passing accounts.

745(2) The lawyer retained by the personal representative is entitled to payment for providing core services to the personal representative or the estate as follows:

- a) as a percentage as set out in Schedule I 'C' of the tariff; or
- b) any lesser fee than that provided for in clause (a) that is agreed to by the lawyer and the personal representative.

745(3) Before being retained by the personal representative, the lawyer shall advise the personal representative in writing of the lawyer's method of billing for non-core services or other services to the personal representative or the estate, based on one or more of the following:

- a) a percentage of the value of the estate;
- b) at a specified hourly rate;
- c) as a fixed fee;
- d) a combination of the methods set out in clauses (a), (b) and (c).

745(4) When presented with the lawyer's bill of fees and disbursements, a personal representative may proceed to have the account assessed pursuant to *The Legal Profession Act, 1990* and these rules.

**TARIFF OF COSTS
SCHEDULE I**

"C"

IN THE COURT OF QUEEN'S BENCH

IN PROBATE AND ADMINISTRATION OF ESTATES MATTERS

- 1** For the purposes of this Schedule, the value of the estate is the total of all assets of the estate being administered. Property not handled by the personal representative, such as joint property, insurance, annuities and pensions not payable to the estate, is not included in the value of the estate and the lawyer shall charge separately for services respecting that property.
- 2** For all necessary core services rendered, the fee allowed to the lawyer is:
 - (a) \$1,500 plus 1% of the first \$500,000 of the value of the estate;
 - (b) $\frac{3}{4}\%$ on the next \$500,000 of the value of the estate; and
 - (c) $\frac{1}{2}\%$ on the remaining value of the estate.;
- 3** For non-core services or other services rendered for the estate and for the passing of accounts, the additional fee allowed to the lawyer is the fee provided for in Rule 745(3).

I acknowledge receipt of a copy of this Schedule and Tariff this _____ day of _____, 20 _____. The fee that I will pay for core services is according to the Tariff, and the fee that I will pay for non-core services is at the hourly rate of \$340.00 per hour.

Name: _____

Signed: _____

SUMMARY OF EXECUTOR'S DUTIES

PRELIMINARY STEPS:

Locate and Review Will			
Contact Family, Friends of Deceased	Make Funeral Arrangements		
Prepare List of Beneficiaries in Will	Advise Beneficiaries you are the Executor	Advise Beneficiaries of their bequest	Advise Beneficiaries will provide report letter

PROTECT ESTATE ASSETS:

Protect House Contents, Business, Farm	Insure all Property (vehicle)
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ASSEMBLE INVENTORY AND VALUE ASSETS:

Real Estate Land, Mortgages	Property out of Province	Insurance Policies	
Securities Safety Deposit Box	Cash, Cheques	Personal Effects Furniture, Vehicle	Business Interests, Farm Interests

ASSEMBLE LIST OF DEBTS AND LIABILITIES:

Debts Due	Rent, Utilities, Insurance
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INSTRUCT SOLICITOR:

Does Will have to be Proved (Probate)?	Are there unknown Creditors? Advertise for Creditors?	Advise as necessary to deal with assets/debts/beneficiaries
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ADMINISTER ESTATE:

Collect Assets	Prepare necessary Tax Returns & Remit Tax	Settle Liabilities	Obtain consent/approval of Public Trustee for Infants or Dependant Adults
Sell assets for cash or reserve assets for distribution	Settle asset values with Tax Department	Funeral Expenses	

DISTRIBUTE ESTATE:

Submit full accounting and obtain releases	Obtain Tax Clearances	Discharge Mortgages and other debts
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AUTHORIZATION AND DIRECTION OF EXECUTOR/EXECUTRIX

TO:

RE: Estate of _____, Deceased
Date of Death:

I, _____, Executor/rix nominated by the above named deceased, _____, late of _____, Saskatchewan, who died on the _____ day of _____, 20__ , being the _____ of the deceased, do **AUTHORIZE YOU TO RELEASE** information concerning the said deceased to my solicitors, BENESH BITZ & COMPANY, 1630 Quebec Avenue, Saskatoon, SK. S7K 1V7, Attention: _____, Facsimile:306-664-8633; Phone:306-664-0033; email: _____.

A facsimile of this Authorization and Release shall be as effective as the original.

Dated at Saskatoon, Saskatchewan, the _____ day of _____, 20__ .

Executor/rix
Name:
Address:
Phone: